

RELIGIOUS CORPORATION
ARTICLES OF INCORPORATION

FIRST: The undersigned:

(Name)

(Address)

being at least 18 years of age have been elected by the members of the congregation of to act as trustees in the name and on behalf of said congregation do hereby associate ourselves as incorporators with the intention of forming a religious corporation under the general laws of Maryland.

SECOND: The name of the corporation is

THIRD: Purpose:

FOURTH: Election of Trustees:

A. Time and manner for the election of new Trustees:

B. Qualifications of those able to be elected as a Trustee:

C. Qualifications of those able to vote for Trustees:

FIFTH: The address of the principal place of worship is:

SIXTH: The name and address of the resident agent of the corporation are:

SEVENTH: "This corporation is organized exclusively for charitable purposes within the meaning of section 501(c)(3) of the Internal Revenue Code."

"Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue law) or (b) by a corporation contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code of 1986 (or corresponding provision of any future United States Internal Revenue Law."

"Upon the dissolution of this corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code (or corresponding section on any future federal tax code), or shall be distributed to the Federal government, or to a state or local government for public purpose. Any such assets not so disposed of shall be disposed by the Court of Common Pleas of the county in which the principal office of the corporation is ten located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes."

EIGHTH:

IN WITNESS WHEREOF, we the trustees have signed these Articles of Incorporation and severally acknowledge the same to be our act.

I hereby consent to my designation in this document as resident agent for this corporation.

SIGNATURES OF TRUSTEES:

**SIGNATURE OF RESIDENT AGENT LISTED
IN SIXTH:**

RETURN TO: Please print

State of Maryland
Department of Assessments and Taxation
Charter Division

ARTICLES OF INCORPORATION FOR A TAX-EXEMPT RELIGIOUS CORPORATIONS

This type of corporation is appropriate only for incorporating a religious congregation which will be requesting tax-exempt status. This guide is to be used with the form for Articles of Incorporation for a "Religious Corporation". Each item below describes how to fill in the blank in the corresponding paragraph of the form.

You may fill in the blanks on the form and submit that as your Articles of Incorporation. **All items MUST be typed. BLACK INK MUST BE USED.** If you have questions not answered by this guide seek the advice of an attorney, accountant or other business advisor. Legal questions of a general nature cannot be answered by the staff of this Department.

FIRST: Insert the names and addresses of at least four adult persons who have been elected by the congregation to create this corporation. The only requirement is that they are at least 18 years old. The address should be one where mail can be received. It can be anywhere.

SECOND: Insert the name of the corporation you will have. It must be distinguishable from all other corporations on record in Maryland. To check name availability you may conduct an on line search at our website: www.dat.maryland.gov, or you may call the department at (410) 767-1330.

THIRD: Give a one or two sentence description of the purpose for which the corporation is being created. The description must include the forming of a Congregation or place of worship.

FOURTH: The trustees are the people who run this corporation, so the elections which name or replace them are very important. Any rule governing the election of trustees must be in the charter. This cannot be regulated by by-laws. These provisions should be as specific as possible.

- A. This should include the length of the terms of the trustees and exactly when elections are to be held. It should also describe exactly how the election is to be run.
- B. Any qualifications of who can be a trustee must be described here. Otherwise, any adult can be elected.
- C. Any limitation of who can vote for trustees must be described here. Otherwise, any adult who attends the election may vote.

FIFTH: Insert the address of the principal place of worship. This should be a place where mail can be delivered and must have a zip code. A post office box will not be accepted unless a street address is also provided in this section.

SIXTH: This is the name and address of the individual designated to accept service of process if the corporation is summoned to court for any reason. A person designated must be an adult citizen of Maryland or an existing Maryland corporation. The address must include street, city and zip code. The address must be in Maryland and cannot be a post office box. This person must also sign the document.

SEVENTH: 501 (c)(3) language.

EIGHTH: All the individuals listed in FIRST and the resident agent in Article SIXTH must sign here.

FEES: The cost to file this is \$120.00. Expedited processing which reduces turn around time is an additional \$50.00. Fees for other services may apply. Make checks payable to SDAT.

Room 801-301 West Preston Street – Baltimore, Maryland 21201
Phone: (410) 767-1350 – Fax: (410) 333-7097 – TTY Users call Maryland Relay
1-800-735-2258 Toll Free in MD: 1-888-246-5941 – website: <http://www.dat.maryland.gov>

Where and how do I file my documents? All documents must be submitted to:
State Department of Assessments and Taxation
Charter Division
301 W. Preston Street; 8th Floor
Baltimore, MD 21201-2395

How long will it take to process my documents?
Regular document processing time can be 8 weeks or more.

Expedited processing request will be handled within 7 business days. The expedited service fee is an additional \$50.00 for each document; other fees may also apply.

Fax completed forms with Mastercard or Visa credit card payment information to 410-333-7097. Fax request will be charged the additional expedited service fee. For your convenience a copy of the Charter fax cover sheet is attached.

Documents hand-delivered in limited quantities receive same day expedited service between 8:30 a.m. and 4:30 p.m., Monday through Friday. You must be in line no later than 4:15 p.m. in order to receive service that same day.

Mail completed forms to with the appropriate filing fees:
State Department of Assessments and Taxation
Charter Division, 301 W. Preston Street; 8th Floor
Baltimore, MD 21201-2395

All checks must be made out to State Department of Assessments and Taxation.

A schedule of filing fees is available online at <http://www.dat.maryland.gov/sdatweb/fees.pdf>

Notice regarding annual documents to be filed with the Department of Assessments & Taxation:
All domestic and foreign legal entities must submit a Personal Property Return to the Department. Failure to file a Personal Property Return will result in forfeiture of your right to conduct business in Maryland. Copies of the return are available on the SDAT website. **The returns are due April 15th of each year.**

NOTE: Due to the fact that the laws governing the formation and operation of business entities and the effectiveness of a UCC Financing Statement involves more than filing documents with our office, we suggest you consult an attorney, accountant or other professional. State Department of Assessments & Taxation staff cannot offer business counseling or legal advice.